

# *CITY OF FORT LAUDERDALE*

## OFFICE OF THE CITY AUDITOR

*Follow-up Audit of Open Findings and Observations*  
*Report #14/15-04*

October 30, 2015



CITY OF  
FORT LAUDERDALE

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City Auditor's Office

Memorandum No: 15/16-05

Date: October 30, 2015

To: Honorable Mayor and Commissioners

From: John Herbst, CPA, CGFO, CGMA  
City Auditor

Re: Follow-up Audit of Open Findings and Observations

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Historically, the City Auditor's Office (CAO) has performed a follow-up review with each department that had outstanding findings from previous audits and produced a separate report for each audit. However, in order to assist the departments in resolving findings more frequently, the CAO has implemented a continuous auditing approach to evaluate their corrective action. Under this audit method, the CAO works with the departments as they update and implement their agreed-upon recommendations. In coordination with the Budget Office, which maintains the Audit Compliance Tracking System (ACTS), departments will inform the CAO when they have updated the ACTS with their supporting documentation to close a finding or observation.

The CAO will review the supporting documentation attached in the system. If the corrective actions taken by the department comply with the agreed-upon recommendations stated in the findings or if an alternative method has been used and is acceptable, CAO staff will consider the finding(s) to be closed. Upon the City Auditor's final review, CAO staff will then communicate the disposition of the finding(s) to the Budget Office coordinator and the coordinator will close the item within the ACTS.

In the process of clearing findings, CAO staff visited individual departments, interviewed management personnel and performed limited tests, to evaluate the adequacy of management's implementation of the audit recommendations. In this process, we have closed or resolved 177 audit findings. The attached schedule (**Exhibit A**) recaps 25 that are still open as of September 30, 2015.

We would like to thank the Budget Office and the departments that have taken a proactive approach to implement the agreed-upon corrective actions. Additionally, we will continue to work with the departments to resolve prior findings accumulated over several years and to ensure compliance with the City's policies & procedures.

cc: Lee R. Feldman, City Manager  
Cynthia A. Everett, City Attorney  
Jeff Modarelli, City Clerk



CITY OF FORT LAUDERDALE

# **STATUS OF OPEN AUDIT FINDINGS**

**(Single Audit, Financial Audit, and  
City Commission Audit)**

**As of September 30, 2015**



**WE BUILD COMMUNITY**







# STATUS OF OPEN AUDIT FINDINGS

## JULY - SEPTEMBER 2015 QUARTERLY REPORT

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# STATUS OF OPEN AUDIT FINDINGS

## JULY - SEPTEMBER 2015 QUARTERLY REPORT

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# FINANCIAL EXTERNAL FINDINGS





# **Information Services**

# Financial External Audit #2012-6 Information Technology (IT) Controls

<u>Issue No:</u>	269									
<u>Date of Finding:</u>	03/12/2012									
<u>Est. Completion Date:</u>	06/30/2014									
<u>Responsible Person 1</u>	kkeimel	<table><thead><tr><th>Name</th><th>Title</th><th>Department</th></tr></thead><tbody><tr><td>Kevin Keimel</td><td>Manager of Distributed Systems</td><td>Information Services</td></tr></tbody></table>	Name	Title	Department	Kevin Keimel	Manager of Distributed Systems	Information Services		
Name	Title	Department								
Kevin Keimel	Manager of Distributed Systems	Information Services								
<u>Responsible Person 2</u>										
<u>Correction Plan Status:</u>	Partially Implemented									
<u>Next Milestone</u>	09/30/2013									
<u>Anticipated Date of Completion</u>	09/30/2014									
<u>Final Date of Completion</u>										
<u>Department:</u>	Information Services									
<u>Audit Initiator</u>	Financial External									
<u>Audit Initiator Other</u>										
<u>Title:</u>	Financial External Audit #2012-6 Information Technology (IT) Controls									
<u>Issue / Observation</u>	<p>Information systems controls should reasonably assure that electronic information is not compromised by unauthorized access to systems and that access is granted only as needed for individuals within the entity to perform their assigned responsibilities while maintaining adequate segregation of duties.</p> <p>Condition: We noted the following with respect to the City's information systems:</p> <p>T2 Flex Management does not currently have a defined change management process in place to ensure that all updates/patches are tested and approved.</p> <p>Cyborg During our review of Cyborg access we noted the following:</p> <ul style="list-style-type: none"><li>•Six active terminated employee accounts without elevated access rights, which increases the risk of inappropriate or unauthorized access on the system.</li><li>•One employee with two active accounts with elevated access rights that no longer requires the use of the additional user, which increases the risk of inappropriate or unauthorized access on the system.</li></ul>									
<u>Recommendation:</u>										
<u>Correction Plan:</u>	Has not been corrected. The City is in the process of hiring a Chief Security Officer to address all IT control concerns.									

Current Status:

Corrective action was taken immediately for the Cash Cloud finding and ITS is currently reviewing changes to the management process for T2 Flex. IT will work with other City Departments to implement procedures for proper documentation for terminated employees in Cyborg and is hiring a Chief Security Officer to address all security issues relative to IT Systems.

10/19/15

Three Security Analyst positions were created to address security issues instead of the one previously proposed Chief Information Security Officer (CISO) position. The Director of Information Technology Services will serve as the City's CISO. The analysts will draft policies pertaining to change management and access control. Two of the three Security Analyst positions are currently vacant; the policies will be drafted as soon as the positions are filled.

# COMMISSION AUDIT FINDINGS





# Finance

# Report #09/10-05 Follow-up review of the audit of the Procurement Services Department Finding #5

Issue No: 195

Date of Finding: 08/25/2010

Est. Completion Date: 06/30/2016

Responsible Person 1

apantin

Name
Anthony Pantin

Title
Senior Accounting Clerk

Department
Finance

Responsible Person 2

lgarcia

Laura Garcia
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Senior Accountant
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Finance
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Correction Plan Status: Partially Implemented

Next Milestone

Anticipated Date of Completion 06/30/2016

Final Date of Completion 06/30/2016

Department: Finance

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #09/10-05 Follow-up review of the audit of the Procurement Services Department Finding #5

Issue / Observation

The City Auditor's Office (CAO) determined the Continuity of Operations Plan (COOP) dated 2/26/07, prepared by All Hands Consulting, has not been tested and has the following limitations:

1. The Operational Capability section, which describes the method by which the department will be able to provide operational capability for essential functions within 12 hours, is still pending.
2. Validation of external communications capabilities at all alternate facilities has not been verified.
3. The COOP kit containing purchase orders, contracts, vendor lists, and other information and documents critical to PSD's ability to function outside of City Hall is stored on site at City Hall.
4. The plan does not include procedures for processing of payments by Accounts Payable (AP) to ensure compliance with Federal Emergency Management Agency (FEMA) requirements for reimbursements in a disaster/emergency situation.

Recommendation:

The City Manager should require the Director of Finance to:

1. Coordinate testing of their portion of the COOP in cooperation with the Fire Department to determine if the plan is viable and executable prior to an actual emergency.
2. Coordinate with the Fire Department to complete the Operational Capability section of the COOP to ensure that critical functions are achievable within 12 hours of plan activation.
3. Coordinate with the Fire Department and develop a policy that would require annual testing of the COOP communications Plan and validate external communications at alternate facilities.
4. Establish a secure site away from City Hall to locate the COOP kit. Coordinate with the Director of the Finance Department to review the purchasing component of the COOP in an attempt to proactively incorporate FEMA reimbursement requirements from an emergency purchasing perspective.

Correction Plan:

Management Concur: Finance will begin working with both Emergency Management and the Finance Department to coordinate testing and develop a policy to achieve the above recommendations: TIME: on-going

Follow-Up Action – The updated COOP Plan is partially complete. There is an outstanding issue regarding the actual testing of the optional work site that is currently being evaluated.

Current Status:

Procurement completed

12/31/14 - Awaiting a final review by the Commission Auditor's Office

6/30/15 - The COOP for the Procurement Division was completed and it is included in the Finance COOP. Procurement is working to secure an alternative work site.

9/30/2015 - The COOP Kit will be kept at the Emergency Operations Center (EOC). Procurement is coordinating with Fire to test the COOP.

# Human Resources



# Report #09/10-01 Audit of the Human Resources Department Finding 8 - Job Descriptions

Issue No: 94

Date of Finding: 12/29/2009

Est. Completion Date: 08/12/2013

		Name	Title	Department
<u>Responsible Person 1</u>	ktigner	Kristin Tigner	Talent Manager	Human Resources
<u>Responsible Person 2</u>	mcobb	Mathew Cobb	Risk Management Coordinator	Human Resources

Correction Plan Status: Partially Implemented

Next Milestone

Anticipated Date of Completion 09/30/2015

Final Date of Completion

Department: Human Resources

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #09/10-01 Audit of the Human Resources Department Finding 8 - Job Descriptions

Issue / Observation Condition:  
The City Auditors Office (CAO) found during the examination of employee job descriptions that Human Resources Department (HRD) is not actively reviewing and revising job descriptions to accurately reflect actual job functions. Of the 10 job descriptions reviewed 8 (80%) had not been updated in the past 7 years, moreover 6 out of 10 (60%) had not been updated in more than 18 years. Additionally, CAO found that few job descriptions properly describe the essential functions of the position.

Criteria:  
Under the Committee of Sponsoring Organizations (COSO) framework Internal or Control Environment component 1.2 "Commitment to competence" the analysis of required skills and job descriptions are a standard element of the internal control system. Accurate and up to date job descriptions are necessary to provide prospective and existing employees with a correct depiction of their duties and functions. Job descriptions should include those essential functions.

Recommendation: The City Manager should require the Director of HRD to initiate a project to review job descriptions to assure they accurately reflect the actual position as well as include a correct statement of essential job functions. Additionally, the CAO recommends that the Director of HRD institute a new policy whereby all job descriptions will be reviewed and updated by department directors and recruitment staff before a new personnel requisition is issued.

Correction Plan: The City has approximately 550 job classifications. Due to staffing restrictions, HRD is not equipped to take on the task of updating all the job descriptions as one project. HRD is currently updating the job descriptions when a requisition for new personnel is received and when a request for reclassification of a position is made. The revisions that are being made include separating the examples of duties into "essential job duties" and "additional job duties". They will also include the physical requirements of the job and working conditions. As time permits, HRD staff will continue to revise the job descriptions as part of an ongoing long-term project.

Current Status:

The approved budget for FY2015 includes funding for a classification study. The Human Resources Department has developed language for a Request For Proposal (RFP) to contract with a consultant to update the City's job descriptions. It will be released in the 4th quarter of FY2015. (3/31/2015 mb)

9/9/2015 - HR is in the process of hiring a Classification and Compensation Manager to focus on reviewing and updating of the current classifications to be more in line with industry standards. HR has already begun to take class changes to the City Commission for approval. More than 10 classifications were approved for revision during budget hearings this month.

# Report #09/10-01 Audit of the Human Resources Department Finding 9 - Succession Planning

Issue No: 95

Date of Finding: 12/29/2009

Est. Completion Date: 09/30/2013

Responsible Person 1

ktigner

Name	Title	Department
Kristin Tigner	Talent Manager	Human Resources
Mathew Cobb	Risk Management Coordinator	Human Resources

Responsible Person 2

mcobb

Correction Plan Status: Not Implemented

Next Milestone

Anticipated Date of Completion 09/30/2015

Final Date of Completion

Department: Human Resources

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #09/10-01 Audit of the Human Resources Department Finding 9 - Succession Planning

Issue / Observation

Condition:

The City does not actively engage in employee succession planning and mentoring for key functions/positions throughout the City and many such positions lack written policies and detailed procedures. Under the Committee of Sponsoring Organizations (COSO) framework Internal Control Environment component 1.2 "Commitment to Competence", succession planning is a standard element of the internal control environment. It helps to ensure a smooth transition, minimize disruption and mitigate costs resulting from the loss of institutional knowledge when long-term employees leave the organization.

Cause:

Management has not mandated succession planning and the development of standard operating procedures for all departments.

Impact:

Without formal succession planning and mentoring, the City risks decreased efficiency, effectiveness and quality of service delivery as new employees attempt to gain sufficient knowledge to perform the key aspects of their jobs.

Recommendation:

The City Manager should instruct all department directors to develop a comprehensive employee succession/mentoring plan for key functions/positions within their respective departments. Moreover, a significant component of a successful employee succession/mentoring plan is a having a regularly updated set of written policies and procedures for each of these key functions/positions. This recommendation is further emphasized in Finding 1.

Correction Plan:

Succession planning in its truest sense may be difficult to accomplish in the public sector given Personnel Rules, seniority considerations among bargaining units, etc; however, the human resources department (HRD) will continue to work with City departments on workforce planning and identification of key skills that must be maintained within the department.

One of HRD's future initiatives is to develop a comprehensive succession planning program. However other foundational components are required before implementation. To include the development Citywide Values and Competencies aligned with career ladders. Once these components are in place, HRD can develop a robust succession planning program.

Current Status:

HRD will continue to work with City departments on workforce planning and identification of key skills that must be maintained within the department.

12/31/2014

Correction Plan is currently in progress. (mb)

5/15/2015

CAO staff visited the HRD Office on May 13, 2015. HR is not actively involved in succession / mentoring programs.

9/9/2015

One of HR's initiatives in the coming years is to develop a comprehensive succession planning program. However, other fundamental components are required before implementation to include the development of City-wide values and competencies aligned with career ladders. Once these components are in place HR can develop a robust succession planning program.



# Report #09/10-01 Audit of the Human Resources Department Auditor Comment 2 - Donated Leave

Issue No: 99

Date of Finding: 12/29/2009

Est. Completion Date: 09/30/2012

		Name	Title	Department
<u>Responsible Person 1</u>	ktigner	Kristin Tigner	Talent Manager	Human Resources
<u>Responsible Person 2</u>	mcobb	Mathew Cobb	Risk Management Coordinator	Human Resources

Correction Plan Status: Partially Implemented

Next Milestone 9/30/2015

Anticipated Date of Completion 09/30/2015

Final Date of Completion

Department: Human Resources

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #09/10-01 Audit of the Human Resources Department Auditor Comment 2 - Donated Leave

Issue / Observation Condition:  
The City Auditors Office (CAO) found that the multiple union contracts as well as the PSM vary in the amount of donated leave an individual employee may receive. Additionally, it was noted that City employees utilizing donated leave continue to accrue personal benefits such as pension, sick and vacation leave.

Criteria:  
Under the Committee of Sponsoring Organizations (COSO) framework Control Activities component 3.1 "Responses that reduce or share specific risks" annual and long-term budgeting procedures as well as standardized contracts are fundamental elements of the internal control environment.

Recommendation: The City Manager should require the Director of the Human Resources Department (HRD) to:  
1. Review the current donated leave policies and consider changes to the associated benefits. Revisions may include uniformity among employee contracts, caps on donated leave, and suspension of additional accrued benefits such as sick, vacation and pension.

Correction Plan: Changes to leave policies and other benefits are reviewed often, especially prior to contract negotiations, and changes must be negotiated for employees covered by a collective bargaining agreement (CBA). However, the priorities for the unionized employee groups vary, so it is difficult to impose a uniform standard. The maximum amount of donated leave an employee may receive is consistent in three of the five CBAs. HRD continues to work with the City Manager's Office in negotiating benefits with the union groups and standardizing provisions among the CBAs for ease of administration, as feasible.

Current Status:

The Human Resources Department continues to work with the City Manager's Office in negotiating benefits with the union groups and standardizing provisions among the CBAs for ease of administration, as feasible. New labor contracts were recently implemented for Fraternal Order of Police (FOP) and the City is currently negotiating with International Association of Firefighters (IAFF), Teamsters, and Federation unions.

9/9/2015

New labor contracts were implemented for the FOP as well as the Teamsters, Federation and IAFF unions.

9/9/2015

HR: Donated leave is based on the donor's rate of pay. If employees donate time rather than taking earned time, the application of the time should not change. The time used would be considered paid status if the donor applied it to their time off and should be treated the same when donated.

The total donated leave used for FY2014-15 is 3276.50 hrs. Processing donated leave is a Payroll function. Payroll was reassigned to the Finance Department.

# Report #09/10-01 Audit of the Human Resources Department Auditor Comment 3 - Training

<u>Issue No:</u>	100			
<u>Date of Finding:</u>	12/29/2009			
<u>Est. Completion Date:</u>	01/01/2015			
<u>Responsible Person 1</u>	ktigner	Name Kristin Tigner	Title Talent Manager	Department Human Resources
<u>Responsible Person 2</u>	mcobb	Mathew Cobb	Risk Management Coordinator	Human Resources
<u>Correction Plan Status:</u>	Implemented			
<u>Next Milestone</u>	9/30/2015			
<u>Anticipated Date of Completion</u>	09/30/2015			
<u>Final Date of Completion</u>	01/01/2015			
<u>Department:</u>	Human Resources			
<u>Audit Initiator</u>	Commission Audit			
<u>Audit Initiator Other</u>				

Title: Report #09/10-01 Audit of the Human Resources Department Auditor Comment 3 - Training

Issue / Observation Condition:  
The City Auditors Office's (CAO's) review of the Human Resources Department's (HRD's) efforts to meet stakeholder needs and expectations revealed that they are not proactively seeking input from either internal or external customers to gauge user satisfaction with the quality and effectiveness of the services HRD provides. Furthermore, HRD staff is not currently receiving customer service training, which is of paramount importance for a department that primarily exists to provide services to other departments within the government.

Criteria:  
Under the Committee of Sponsoring Organizations (COSO) framework Information and Communication component 4.1 "Mechanisms that support information flow inside the organization", internal survey processes and component 4.2 "Mechanisms that support information flow outside the organization", external surveys are a standard element of the internal control system.

Recommendation: The City Manager should require the Director of HRD to:  
1. Develop and conduct an annual survey of job applicants and City employees to inquire about their level of satisfaction with the array of services provided by HRD. The survey results should be analyzed and used as a planning tool to promote and prioritize service delivery improvements.  
2. Provide HRD staff with annual customer service training to ensure that staff responds to service requests with a customer focused approach.

Correction Plan: HRD will explore the possibility of conducting an annual customer service survey. Staff will receive customer service training budget permitting.

Current Status: HRD has received additional funds for training as part of the FY15 budget. In addition, an Organization Development and Training Coordinator position has been created and filled for HRD. Staff will undergo customer service training in FY15. HRD has explored the possibility of conducting a customer service survey, and it is not an initiative being undertaken at this time.

12/31/14  
Awaiting a final review by the Commission Auditor's Office

# Report #09/10-01 Audit of the Human Resources Department Auditor Comment 10-New Employee Orientation

Issue No: 104

Date of Finding: 12/29/2009

Est. Completion Date: 10/01/2015

Responsible Person 1 ktigner

Responsible Person 2 mcobb

Correction Plan Status: Implemented

Next Milestone

Anticipated Date of Completion 12/31/2013

Final Date of Completion 10/01/2015

Department: Human Resources

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #09/10-01 Audit of the Human Resources Department Auditor Comment 10-New Employee Orientation

Issue / Observation

Condition:

The City Auditors Office (CAO) review of new employee orientation training provided by the Human Resources Department (HRD) within the first 30 days of hire revealed that the percentage of new employees who attend orientation training ranges from 72% to 90%. New hires are advised about the availability of orientation training based on a welcome letter provided with the hiring package. While attendance at an orientation session is not mandatory, major topics discussed should be made available online and acknowledged by all new employees.

Criteria:

Under the Committee of Sponsoring Organizations (COSO) framework Internal or Control Environment component 1.2 " Commitment to competence" training and development efforts are standard elements of the internal control environment.

Recommendation:

The City Manager should require the Director of HRD to:

1. Follow-up and inform employees who were unable to attend an orientation session that the topics discussed are available online.
2. Provide a hyperlink to orientation topics on the HRD website for those employees who were unable to attend the scheduled classes. Each of these employees should be required to provide an electronic signature indicating that they have read the on-line orientation material.

Correction Plan:

Although some of the topics discussed during orientation are available online, many of the topics, such as the City's mission, values and policies, as well as benefits, should be discussed interactively with the new employee. Forms included in the orientation packet are not web-ready and electronic confirmation signature is not available at this time. The New Hire Orientation process is under review for improvement. HRD recommends that department directors require new employees to attend orientation.

Current Status:

HRD has created and filled an Organizational Development and Training Coordinator position that will provide consistent and standardized new hire orientation training. The New Hire Orientation process is under review with a revamped process planned for implementation in FY 2015. HRD recommends that all employees attend in person instead of having materials available online. However, once the revised materials are finalized, they will be posted online.

12/31/14

Awaiting a final review by the Commission Auditor's Office

9/10/2015

HR has reviewed the attendance of new hires for Orientation. Based on monthly orientation attendance from January 2015 through September 2015, 85% of new hires attend orientation. HR will consider other methods for reaching the new hires not attending orientation. KBD

# Report #10/11-01 Audit of Controlled Substances of the Fire Rescue Department Observation 3

Issue No: 115

Date of Finding: 10/15/2010

Est. Completion Date: 09/30/2012

Responsible Person 1

ktigner

Name

Kristin Tigner

Title

Talent Manager

Department

Human Resources

Responsible Person 2

kdavis

Keela Black  
Davis

Administrative Assistant II

Human Resources

Correction Plan Status: Implemented

Next Milestone

Anticipated Date of Completion 09/30/2015

Final Date of Completion 08/16/2013

Department: Human Resources

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #10/11-01 Audit of Controlled Substances of the Fire Rescue Department Observation 3

Issue / Observation

Condition

The City Auditors Office (CAO) found that new employee drivers license and driving history requirements, per the policy standard manual (PSM) 6.16.1.1, do not account for the number of citations issued to potential City drivers.

Criteria:

Under the Committee of Sponsoring Organizations (COSO) framework Internal or Control Environment component 1.2 "Commitment to competence", analysis of skills required and job descriptions are fundamental elements of an effective internal control environment.

Recommendation:

The CAO recommends that the City Manager require the Director of Human Resources to revise the PSM regarding driver history and licensing requirements to include language regarding the number of traffic citations received/issued to potential City drivers as exists with current employee drivers.

Correction Plan:

The Fire-Rescue Department (FRD) checks the status of each firefighters once a year and does a 7 year history for tickets and validity. The state has changed their policy and now charges for ticket history. To adapt to this, the FRD checks twice a year to see if FRD employees possess a current licence (this is at no charge vs. \$5 per licence for a 7 year history).

Current Status:

12/31/14

Awaiting a final review by the Commission Auditor's Office

9/9/2015

CAO will speak with Fire regarding paying the fee to obtain the 7 year history as previously done.

10/5/2015:

CAO visited the Fire Department on October 10/8/15. The current background check summary prepared by PD does list out the number of violations and accidents. See attached sample Department of Motor Vehicles (DMV) report.



# Report #10/11-01 Audit of Controlled Substances of the Fire Rescue Finding 2

Issue No: 126

Date of Finding: 10/15/2010

Est. Completion Date: 10/01/2015

Responsible Person 1 ktigner

Responsible Person 2 kdavis

Correction Plan Status: Implemented

Next Milestone

Name	Title	Department
Kristin Tigner	Talent Manager	Human Resources
Keela Black Davis	Administrative Assistant II	Human Resources

Anticipated Date of Completion 09/30/2015

Final Date of Completion 10/01/2015

Department: Human Resources

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #10/11-01 Audit of Controlled Substances of the Fire Rescue Finding 2

Issue / Observation

Condition

Upon review of the Fire-Rescue Department (FRD) employee personnel files maintained by the Human Resources Department (HRD), the City Auditors Office (CAO) found that the files generally lack consistency and completeness. Missing or incomplete documentation included:

- Pre-employment background screenings
- Pre-employment medical exams
- Form I-9, employment verification
- Division of State Fire Marshal, Certificate of Compliance
- Valid driver's license
- Driver history
- State of Florida non-use of tobacco signed policy
- Broward County physical ability card

Auditor Note: See also Audit #09/10-01, Audit of the Human Resources Department, Finding 6.

Criteria

Under the Committee of Sponsoring Organizations (COSO) framework Internal or Control Environment component 1.7 "Human resource standards", organization-wide HR policies and standards, hiring and selection procedures and background checks are fundamental elements of an effective internal control environment.

Recommendation: The CAO recommends that the City Manager require the Fire Chief to work in conjunction with the Director of Human Resources to ensure that FRD employee personnel files are maintained in a consistent and complete manner.

#### Follow Up Action and Auditor's Recommendation:

The HRD entire population of personnel and background check files were deficient as follows:

- Two instances of missing Pre-employment background screening
- Two instances of missing Pre-employment medical exams and/or drug test
- Three instances of missing Pre-employment driver history
- Two instances of missing Pre-employment physical ability card

The HRD New Hire personnel and background check files were relatively complete with exceptions.

Correction Plan:

Discrepancies in personnel files may be explained by changes in job requirements as positions evolve over time. HRD does currently have a system to maintain personnel files in a consistent and complete manner. To further explain the existence of some of the noted discrepancies, it must be noted that the Tobacco Use Forms are required for employees hired into entry-level firefighter positions after 3/1/88. All of the employees whose personnel files were noted as missing

these forms were hired prior to 3/1/88; therefore, those files are complete. In addition, the Physical Agility Card has only been a requirement for approximately 10 years. All employees whose personnel files were noted as missing a PAT card were hired prior to 1992; therefore, those files are also complete. A valid driver's license noted as missing in a personnel file was located inside the file and may have been overlooked by the CAO. HRD constantly strives to maintain strict control over personnel files and their contents and will continue to review current practices and ensure staff is trained in proper procedures as custodian of the City's personnel records.

Auditor Rebuttal

We disagree with the justification offered by the HRD. The missing Tobacco Use Forms included an employee hired November 5, 2006, well after the 1988 implementation date. The missing Physical Ability Cards included an employee hired January 21, 1992, not prior to 1992 as indicated in the response above.

Current Status:

Discrepancies in personnel files may be explained by changes in job requirements as positions evolve over time. HRD does currently have a system to maintain personnel files in a consistent and complete manner.

To further explain the existence of some of the noted discrepancies, it must be noted that the Tobacco Use Forms are required for employees hired into entry-level firefighter positions after 3/1/88. All of the employees whose personnel files were noted as missing these forms were hired prior to 3/1/88; therefore, those files are complete. In addition, the Physical Agility Card has only been a requirement for approximately 10 years. All employees whose personnel files were noted as missing a PAT card were hired prior to 1992; therefore, those files are also complete. A valid driver's license noted as missing in a personnel file was located inside the file and may have been overlooked by the CAO. HRD constantly strives to maintain strict control over personnel files.



# Report #09/10-01 Audit of the Human Resources Department Auditor Comment 9

Issue No: 237

Date of Finding: 12/29/2009

Est. Completion Date: 09/30/2014

Responsible Person 1

ktigner

Name
Kristin Tigner

Title
Talent Manager

Department
Human Resources

Responsible Person 2

Correction Plan Status: Partially Implemented

Next Milestone 09/30/2014

Anticipated Date of Completion 09/30/2014

Final Date of Completion

Department: Human Resources

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #09/10-01 Audit of the Human Resources Department Auditor Comment 9

Issue / Observation

## Condition

The City Auditor's Office (CAO) found that Human Resources Department (HRD) does not publish a comprehensive employee handbook. Instead, HRD relies on the combined information contained in the specific union contracts, the policy standard manual (PSM), and the Personnel Rules. These combined documents serve to provide information on many of the topics typically covered in the sample of employee handbooks reviewed by the CAO as well as best practice literature. However, the CAO noted that it was difficult and time consuming to research specific items from among the various sources, which collectively substitute for a traditional employee handbook. This is not a user-friendly method and can leave staff confused and without complete and accurate information.

## Criteria

Under the Committee of Sponsoring Organizations (COSO) framework component 4.1 "Mechanisms that support information flow inside the organization" intranet websites and portals,

Recommendation:

The City Manager should require the Director of HRD to:

1. Create and publish an employee handbook and/or
2. Create a matrix by employee type and include hyperlinks on the HRD website that would serve to centralize and guide both union and non-union employees to pertinent information pertaining to the City's various policies and procedures as well as other important employee information.

Correction Plan:

Employee handbooks typically contain various policies, including standards of conduct, such as workplace violence, discrimination, anti harassment, and benefits. While the City does not have one official document entitled "Employee Handbook", the previously described information can be found in the City's Personnel Rules, Policy and Standards Manual, Pay Plan Ordinance and the various collective bargaining agreements. The compilation of such information into one document would require a significant outlay of staff resources. Additionally, because an employee handbook is often the focus of employment related litigation, any compilation or drafting of a citywide employment manual would require the involvement of the City Attorney's office and/or outside counsel for constant review and updating. In light of the above, HRD does not agree with the CAO's recommendation.

**REBUTTAL**

The CAO feels strongly that employee handbooks are such an important resource as to be almost universal in their use. We are unaware of any organization of our size that fails to have a comprehensive handbook to educate and inform employees of their rights, benefits and obligations. While the production of such a resource may be time consuming and detailed, the benefits to the employees far outweighs the cost to the City.

Current Status:

10/19/2015

The Human Resources Department is currently in the process of creating an Employee Handbook.



# **Information Services**

# Report #07/08-4 Cyborg Payroll System 2.1

Issue No: 54

Date of Finding: 04/16/2008

Est. Completion Date: 09/30/2014

Responsible Person 1

kkeimel

Name

Kevin Keimel

Title

Manager of Distributed  
Systems

Department

Information Services

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone Hire CISO

Anticipated Date of Completion 06/30/2014

Final Date of Completion 06/30/2014

Department: Information Services

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #07/08-4 Cyborg Payroll System 2.1

Issue / Observation

The Information Technology (IT) Department could not demonstrate to the City Auditor (CA) that the City has developed and thoroughly tested an effective Cyborg disaster recovery plan. The IT Director explained that during an emergency, the bank file (checks and direct deposits) from the last payroll could be transferred to the bank by IT staff from another location with internet access. This bank file could be rerun for every pay period until the system is restored. The Finance Dept would have to make arrangements to have the checks printed at a remote location. The IT Director stated, "It has not been tested but only in the sense that it hasn't been tested from that location." The CA believes that the existing informal practices are not optimal because using the last payroll file would result in some employees being paid more or less than their usual auto pay bi-weekly payroll amount.

Recommendation:

The City Manager should require the IT Director to implement the following:

- Prepare and test a Disaster Recovery Plan for the Cyborg payroll system with specifics about who, what, when and where. The test should be conducted annually and thoroughly documented. Refinements to the plan should be made after each test as necessary.
- Incorporate the running of an unadjusted auto pay file as part of the bi-weekly payroll process as a back up. This file can be used to generate payroll checks until the system can be fully restored.
- Consider establishing a reciprocal agreement with another entity in a geographically distant area that has the same operating platform and uses the Cyborg payroll system to assure continuity of the payroll function in the event of a prolonged disaster.

Correction Plan:

Concur that ITS should develop a Disaster Recovery Plan for payroll that is more formalized and tested than the existing plan. ITS will be working on such a process which will involve coordination with the bank to accept a test file from an off-site location and process a "dummy" payroll. There is not agreement that ITS create the unadjusted auto pay file as a part of every payroll cycle. The process of creating that file would be too disruptive to the real payroll and would greatly increase the opportunity for errors in processing the actual payroll.

However, ITS will investigate creating this unadjusted file on a regular basis, perhaps monthly, in a window outside of normal payroll processing. There is also not agreement in attempting to develop a "hot site" relationship with an outside entity to process payroll in a Disaster/Recovery situation. One reason is that our payroll software has been highly customized and no other entity would be running the same version of the Cyborg software which would mean that we could not take a file from our location and process it anywhere else. Also, there would be no way for City users to enter payroll information at a remote location and thus you would end up with essentially the same unadjusted auto pay file that we could run from any location. Having a recent unadjusted auto pay file in hand would serve the same purpose as a remote processing site.

Current Status:

ITS performs a Disaster Recovery Payroll run every payroll run as standard procedures and not part of an annual test of the Disaster Recovery Plan. The disaster plan and testing is something that will be addressed formally by our new CISO (Chief Information Security Officer) position once filled.

10/19/15

Three Security Analyst positions were created to address security issues instead of the one previously proposed Chief Information Security Officer (CISO) position. The Director of Information Technology Services will serve as the City's CISO. The analysts will draft policies pertaining to change management and access control. Two of the three Security Analyst positions are currently vacant; the policies will be drafted as soon as the positions are filled.

# Report #07/08-4 Cyborg Payroll System 2.2

Issue No: 55

Date of Finding: 04/16/2008

Est. Completion Date: 10/31/2013

Responsible Person 1

kkeimel

Name	Title	Department
Kevin Keimel	Manager of Distributed Systems	Information Services

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone Hire CISO

Anticipated Date of Completion 06/30/2014

Final Date of Completion 06/30/2014

Department: Information Services

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #07/08-4 Cyborg Payroll System 2.2

Issue / Observation

The actual number of active/authorized users could not be verified through a system generated census report. Five out of six or 83% of a judgmental sample of terminated former employees had active Cyborg user profiles months/years after leaving the City.

Auditor Note: The Information Technology (IT) Director confirmed that while the Cyborg user profile was still active, the network access for our sample group had been terminated when these former employees left the City.

Monitoring and testing of access controls has not been conducted.

System access rights should be based on the principle of least privilege and continuously monitored to assure that access rights are appropriately aligned with the information needs of the user.

This condition existed because post implementation monitoring and testing of access controls has never been accomplished. The risk to the payroll system can be mitigated with effective access controls.

Recommendation:

The City Manager should require the Information Technology Director to:

- Coordinate with the Human Resources (HR) Department and develop a written procedure to date stamp the face of the Notice of Termination upon receipt from HR and proceed to disable all access permissions to City computer networks and application software by close of business on the employee's last day. The specific programs that were disabled should be noted on the back of the Notice of Termination and the IT staff member should also date and initial the Notice of Termination to document a completed action.
- The Cyborg System Administrator should consult with the software vendor to create a system generated exception report of terminated employees who may have had Cyborg access permissions. This report should be cross checked against a list of active Cyborg users as a final check to confirm that all terminated employees have had their Cyborg access disabled.



Correction Plan:

The Finding indicated that a judgmental sample of former employees indicated that 83% of such employees still had access records in the payroll system. ITS did review the entire report and had all employees who do have payroll access been examined, only about 8% of the total population were in the situation of having access to the application but no longer employed by the City (14 out of 161). And it is noted that even though some users maintain security profiles within Cyborg it does not mean that they have access to the application because their system-wide access has been eliminated. IT does concur that such access should be eliminated as soon as possible. Although a user's network access is disabled, current employees in nefarious collusion with separated employees could potentially access the Cyborg application so that door should be closed. Although the recommendation directs ITS to resolve this issue, during discussion of this item with the City Auditor staff it was determined that it is a process that needs to be developed with Human Resources having the lead role as IT has no means of determining employment except through Human Resources. As soon as we receive notification of separation IT does disable system access. However, the current process likely does not get that notice to IT in a timely enough manner in all cases nor for all application access. The procedure needs to be "tightened" and IT support this recommendation.

Current Status:

The current processes and procedures limit access by turning off network access, but will be revisited by the Chief Information Security Officer (CISO) once this position is filled.

10/19/15

Three Security Analyst positions were created to address security issues instead of the one previously proposed Chief Information Security Officer (CISO) position. The Director of Information Technology Services will serve as the City's CISO. The analysts will draft policies pertaining to change management and access control. Two of the three Security Analyst positions are currently vacant; the policies will be drafted as soon as the positions are filled.



# Report #07/08-4 Cyborg Payroll System 2.4

Issue No: 57

Date of Finding: 04/16/2008

Est. Completion Date: 09/30/2014

Responsible Person 1

kkeimel

Name

Kevin Keimel

Title

Manager of Distributed  
Systems

Department

Information Services

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone Hire CISO

Anticipated Date of Completion 06/30/2014

Final Date of Completion 06/30/2014

Department: Information Services

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #07/08-4 Cyborg Payroll System 2.4

Issue / Observation

Security profiles or changes to system parameters in an audit log and there is no established policy to periodically monitor super user activity for unauthorized transactions. The Information Technology Services (IT) Department has not been proactive in establishing effective procedures to monitor the Cyborg payroll program for unauthorized activity. The financial consequences of unauthorized changes to the payroll program could be substantial. Audit logs included with software should be enabled and periodically reviewed by the IT Director for unusual/unauthorized activity.

Recommendation:

The City Manager should require the IT Director to enable the audit log capability and generate a monthly report sorted by major department (IT, Finance and Human Resources (HR)). A written procedure and monitoring plan should be established to require the Finance Director, Human Resources Director and the IT Director to review the report for unusual changes. Particular emphasis should be placed on those users with enhanced access privileges such as the Payroll Supervisor, System Administrator or Personnel Records Specialist.

Correction Plan:

The security audit log is not a feature that is available in the current version of the Cyborg software. However, IT will be upgrading to a newer version (scheduled within the next 60 days) and that logging capability exists in that version. These records should be chosen as part of the In/Out report design mentioned earlier in Finding 1.1 regarding the "Is/Was" report. And IT will investigate generating reports that will allow closer monitoring of activity for those users that have the ability to make payroll changes. For example, on a periodic basis the IT Director ought to receive a report that would note any changes done by ITS personnel so that I can monitor for appropriateness. And we should also create a report so that the Human Resources and Finance Director can monitor their staffs. These reports may have to be generated by the vendor.

Current Status:

Report exists, but we still need a formal policy on the dissemination and signoff methodology for the City's major departments. Policies such as this will be addressed by the Chief Information Security Officer when the position is filled.

10/19/15

Three Security Analyst positions were created to address security issues instead of the one previously proposed Chief Information Security Officer (CISO) position. The Director of Information Technology Services will serve as the City's CISO. The analysts will draft policies pertaining to change management and access control. Two of the three Security Analyst positions are currently vacant; the policies will be drafted as soon as the positions are filled.

# **Parks and Recreation**

# Report #11/12-04 Compliance Review of the Bahia Mar Lease Agreement Observation #1

Issue No: 174

Date of Finding: 07/03/2012

Est. Completion Date: 07/23/2014

Responsible Person 1 sdaley

Name
Stacey Daley

Title
Administrative Assistant II

Department
Parks & Recreation

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone Taxes

Anticipated Date of Completion 10/30/2014

Final Date of Completion 07/23/2014

Department: Parks & Recreation

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #11/12-04 Compliance Review of the Bahia Mar Lease Agreement Observation #1

Issue / Observation While the lease agreement between the City of Fort Lauderdale and Bahia Mar has been in place since 1962, the City Auditor determined that during the years covered by our review there has essentially been no oversight of the lease terms by City staff. The complete lack of internal controls governing oversight and compliance with lease terms represents a material weakness.

Recommendation:

Correction Plan: While it is clear that the City failed to administer the contract appropriately, it is also important to note that management made immediate changes to its oversight practices once it was brought to their attention.

Further, Bahia Mar staff have been extremely responsive in having their certified public accountant firm issue the required audited consolidated financial statements of Baton Holdco II L.L.C. and Subsidiaries, which includes the Bahia Mar Statement of Capital Improvement Reserve Account Balance and Rollforward of Carry-Over Capital Improvement Credit [see Exhibit D]. Based upon our review of these documents, we determined that Bahia Mar is operating in accordance with Article 15 as stated in the preceding paragraph. The CIRA has a carryover capital improvement credit balance in the amount of \$28,092,200, as of December 31, 2011.

Current Status:

4/7/2014: Staff has been assigned to each finding to ensure compliance. CBRE has been contracted for lease management of this property.

6/24/2014:

- Received payment of utilities letter, signed by City Financial Officer (CFO) and managing director, prior to 4/30/2014 (attached)
- Received audited financial statements (attached)
- Received report containing information on gross operating revenues (attached)
- Received updated insurance certificates and had approved by Risk (attached)

10/3/14:

- Finance confirmed that payments in the amount of \$75,000 each were received on 3/19/14, 7/12/14 and 9/24/14. 9/24/14 payment was wired directly to CBRE since they are now handling the City's lease management
- Trim notice was mailed. Proposed amount is \$1,118,136.98.
- CBRE agreement attached.

12/31/14:

- Staff received Schedule of Gross Operating Revenues for year ended 9/30/14
- Property

12/31/14

Awaiting final review of the Commission Auditor's Office

3/30/15

Report prepared by independent certified public accountant due on or before April 30

7/1/15

Awaiting final review of the Commission Auditor's Office

7/30/15

- Received audited financial statements (attached)
- Received report containing information on gross operating revenues (attached)
- Received updated insurance certificates and had approved by Risk (attached)



# Public Works

# Report #09/10-03 Audit of the Fleet Division Finding 2

Issue No: 76

Date of Finding:

Est. Completion Date: 12/31/2014

Responsible Person 1

cberriz

Name

Carlos Berriz

Title

Senior Auto and Equipment  
Engineer

Department

Public Works

Responsible Person 2

cgreen

Cathy Green

Administrative Aide

Public Works

Correction Plan Status: Partially Implemented

Next Milestone

Anticipated Date of Completion 12/31/2016

Final Date of Completion 12/31/2016

Department: Public Works

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #09/10-03 Audit of the Fleet Division Finding 2

Issue / Observation

Condition

The City Auditor's Office (CAO) was unable to verify the Continuity of Operations Plan (COOP) capabilities.

Criteria

Under the Committee of Sponsoring Organizations (COSO) framework component 3.1 "Responses that reduce or share specific risks", disaster recovery plans are a standard element of the internal control environment.

Cause

Fleet Services Division has not tested its Continuity of Operations Plan, "COOP" since its creation on February 28, 2007.

Impact

Fleet Services Division may not have adequate contingencies in place to ensure continued operations in the event of an emergency.

Recommendation:

The City Manager should require the Director of Parking and Fleet Services to:

a) Test the plan.

b) Continue updating the departmental COOP plan on an annual basis to ensure functionality.

c) Have First Vehicle Services (FVS), or the future vehicle maintenance vendor, be included in the development of departmental COOP plans. Additionally, incorporation of their responsibilities should be considered for inclusion in upcoming contracts.

Correction Plan:

a) Staff will work toward a plan to test the COOP. This is difficult and costly since it will require relocating the set-up and operation of the vehicle maintenance. Staff and FVS are prepared to execute the COOP if we are in an emergency situation.

b) Implemented: The COOP plan was updated January 2010.

c) Implemented: FVS was involved in the development of the original COOP as well as updates. The current contract does have provisions in it for emergency situations. The specifications for the request for proposal (RFP) for the new vehicle maintenance contract included revised provisions requiring the Provider to participate in the Fleet Services COOP plan as directed by City personnel.

Current Status:

June 2014 Update {Carlos Berriz - Public Works/ Fleet Services, Senior Automotive & Equipment Engineer}:

- a) Not Implemented - In order to fully test the COOP plan, it would be necessary for Fleet Services to completely shut down services for an entire day and coordinate a drill with other departments. Because this is such an immense undertaking, although Fleet Services has a fully reviewed COOP plan, it will not be able to perform a tabletop exercise without involvement of other departments and impacting their daily functions.
- b) Implemented - See August 2013 update
- c) Implemented - See August 2013 update

September 2014 - No changes to report at this time.

December 2014- No changes to report at this time.

12/31/14

Awaiting a final review by the Commission Auditor's Office

3/20/15

Need to request a final review from Audit Office.

5/6/2015:

Follow-Up Notes: CAO staff visited the Fleet Office on May 5, 2015. CAO staff was informed that the Fleet was not able to conduct a live "COOP" at this time.

6/29/15

No changes to report

10/12/15

No changes to report



# Report #09/10-03 Audit of the Fleet Division Finding 8

Issue No: 241

Date of Finding: 05/07/2010

Est. Completion Date: 09/30/2013

Responsible Person 1

cberriz

Name  
Carlos Berriz

Title  
Senior Auto and Equipment  
Engineer

Department  
Public Works

Responsible Person 2

cgreen

Cathy Green

Administrative Aide

Public Works

Correction Plan Status: Implemented

Next Milestone

Anticipated Date of Completion 09/30/2015

Final Date of Completion 09/30/2013

Department: Public Works

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #09/10-03 Audit of the Fleet Division Finding 8

Issue / Observation

Condition

The City Auditor's Office (CAO) performed a review of vehicles and equipment scheduled for replacement according to the Fleet Plan FY08/09. The CAO also reviewed three Commission Agenda Memo (CAM) approved by the Commission for FY08/09. The review indicated that Fleet Services Division should be more effectively tracking units as the current practice lacks integrity between the fleet plan and the actual vehicle replacements.

## PART I

The following was noted in review of CAM #08-1684, dated 11/18/08, regarding the purchase of 70 replacement vehicles for the Police Department:

- 17 units scheduled for replacement in the CAM are not on a replacement list provided by Fleet Management.
- 12 units turned in applied to a different CAM #08-1685 dated 11/18/08, which was for the purchase of 37 vehicles.
- 4 units scheduled for replacement are still in service.
- 4 units not listed for replacement were replaced.

## PART II

The following was noted in review of CAM #08-18

Recommendation:

The City Manager should require the Director of Parking and Fleet Services to:

- a) Track units being replaced more effectively.
- b) Document the reason for replacing units not scheduled for replacement.
- c) Perform a secondary supervisory review to ensure that supporting documentation is accurate.

Correction Plan:

Current Status:

a) Implemented: Units are tracked and documented on Commission Agenda Reports. b) Implemented: The Fleet Plan is prepared and finalized 8-10 months prior to replacement automobiles being delivered to the City. Occasionally, during that time period the vehicle originally selected to be replaced will be in better condition than another similar vehicle in the fleet. In the past, these vehicle substitutions have been made without documenting that the one replaced was more in need of replacing than the one noted in the fleet plan. Going forward, these changes will be documented on the CAR requesting the replacement. c) Implemented: A secondary review will take place to ensure that all vehicles replaced during the current budget year are properly documented.

December 2014- Vehicles list proposed for replacement are prepared 8-10 months before budget is approved. Sometimes an alternative vehicle is replaced due to mechanical issues.

12/31/14

Awaiting final review by the Commission Auditor's Office

5/8/15

CAO staff visited the Fleet Office. CAO staff was informed that the procedure is in place, but the Fleet Manager still need to provide supporting documentation.

6/29/15

Could not attach documentation. It was sent to Deming Zhang via e-mail on 6/29/15

# Report #09/10-03 Audit of the Fleet Division Observation -

## 5

Issue No: 277

Date of Finding:

Est. Completion Date: 09/30/2015

		Name	Title	Department
<u>Responsible Person 1</u>	cberriz	Carlos Berriz	Senior Auto and Equipment Engineer	Public Works
<u>Responsible Person 2</u>	cgreen	Cathy Green	Administrative Aide	Public Works

Correction Plan Status: Partially Implemented

Next Milestone

Anticipated Date of Completion 06/01/2015

Final Date of Completion

Department: Public Works

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #09/10-03 Audit of the Fleet Division Observation - 5

Issue / Observation Condition:  
The City Auditor's Office (CAO) determined that there is currently a vehicle loaner program and that a new-pooled vehicle program is being established without effectively integrating risk management techniques into the planning, decision-making and reporting process.

Recommendation: Auditor Recommendation:  
The City Manager should require the Director of Parking and Fleet Services to develop policies and procedures to attain goals and objectives for the pooled vehicle program. The basis for developing the procedures should begin with the identification of the risks inherent in the program, tools for mitigating those risks, and methods for timely monitoring and reporting of results. All elements and processes of the risk management framework should be documented, implemented, and monitored for operational effectiveness. At a minimum, this should include developing criteria for evaluating the proper size of the fleet, evaluating departmental needs, identifying pending budget constraints, and determining key vehicle attributes needed to perform specific City functions.

Correction Plan: Management Response:  
There is presently no vehicle pool program. A procedure to define a vehicle pool program is currently under development. Fleet Services will develop policy and procedures that identify the risks inherent in the program, the tools for mitigating these risks, and methods for timely monitoring and reporting of results. Our goal is to have the framework of this program prepared and implemented in FY 2011.

Current Status: 10/12/15  
Currently evaluating Fleet Sharing Technology to properly track, report, and analyze utilization of a proposed fleet sharing program.

# Report #09/10-03 Audit of the Fleet Division Observation - 12

Issue No: 281

Date of Finding:

Est. Completion Date: 06/20/2015

Responsible Person 1

cberriz

Name
Carlos Berriz

Title
Senior Auto and Equipment Engineer

Department
Public Works

Responsible Person 2

cgreen

Cathy Green

Administrative Aide

Public Works

Correction Plan Status: Implemented

Next Milestone

Anticipated Date of Completion

Final Date of Completion 06/20/2015

Department: Public Works

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #09/10-03 Audit of the Fleet Division Observation - 12

Issue / Observation

The City Auditor's Office (CAO) found that the Fleet Services Division has not ensured compliance with the reporting provisions of the contract as follows:

- Fleet Services Division is not receiving all monthly report documentation from First Vehicle Services (FVS).
- There have been no annual presentations prepared by FVS (section 12 of the FVS contract) with recommendations for changes to improve performance during the upcoming year.
- Fleet Services Division did not prepare a "report card" which includes its assessment of FVS performance.

Auditor Note: Fleet Services Division Management and FVS Management met weekly to discuss the following:

- Level of service performance and quality.
- Report and discuss remedial efforts to eliminate deficiencies in contractual performance compliance.
- Ways to improve service and customer satisfaction.
- Communicate any concerns Fleet and FVS have with the entire maintenance operation.

Recommendation:

The City Manager should require the Director of Parking and Fleet Services to:

- a) Have FVS provide all monthly report documentation as required by the contract.
- b) Ensure required reports are provided and reviewed.
- c) Document deficiencies discussed at weekly meetings with FVS Management, such that action plans be developed to improve performance, service, or customer satisfaction.

Correction Plan:

- a) Implemented: Fleet Services department personnel are receiving all pertinent reports at this time. In the past, when these needs have changed, it was not properly documented; however, it will be documented moving forward.
- b) Implemented: Management reviews reports regularly.
- c) Implemented: Weekly meeting are documented regularly on performance, service or customer satisfaction.

Current Status:

December 2014-

- a) No changes to report
- b) No changes to report
- c) No changes to report

Follow-Up 6/30/2015:

CAO staff visited the Fleet Service on 5/5/2015. The Fleet Manager stated that they held an annual meeting with FVS on January 21, 2014, an additional annual meeting is currently being scheduled.

# **Department of Sustainable Development**

# Report #07/08-8 Finding 1.1 - CRA NW Progresso Land

Issue No: 48

Date of Finding: 06/24/2008

Est. Completion Date: 01/05/2015

Responsible Person 1

battlea

Name
Alfred Battle

Title
Deputy Director

Department
Sustainable Development

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone

Anticipated Date of Completion

Final Date of Completion 08/27/2013

Department: Sustainable Development

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #07/08-8 Finding 1.1 - CRA NW Progresso Land

Issue / Observation

The current Northwest Progresso Flagler (NPF) Community Redevelopment Agency (CRA) Policies and Procedure Manual is not complete with respect to all the essential steps and requirements in the property acquisition process. Furthermore, the routing form used to document that proper notice was provided to all participants involved with the review and approval process, does not capture all relevant signatures.

The City Auditor believes that the CRA management hasn't updated their policies and procedures manual and forms for accuracy and completeness. Effective internal controls require that a policy and procedures manual capture significant detailed information of each business process and be periodically reviewed and updated.

Recommendation:

The City Manager should require the Director of the NPF CRA Area to do the following:

1. Revise section 5 of their Policies and Procedure Manual to be more comprehensive and inclusive of all the significant elements of the land acquisition process, such as approvals required, forms to be used and justification required if purchase price exceeds appraised values, etc.
2. Lower the dollar threshold to \$150,000 for when two appraisals are required.
3. Revise the format of the Property Acquisition Routing form to include the Real Estate office as part of the review and approval process. More importantly, the form should have a signature line for all reviewers/approvers in the process.

Correction Plan:

All purchases require board approval.

Please attached files.

Current Status:

UPDATES 01/15/2015

Department division policies and procedures were completed, the last acquisition audit started in May 2014 and ended sometime in October 2014 conducted by Gloria LeClaire.

UPDATED 8/27/2013:

Policies and Procedures updated accordingly. (See attached updated policies and procedures)

12/31/14

Awaiting final review by the Commission Auditor's Office

# Report #10/11-06 Audit of the Code Enforcement Lien Process Finding 2

Issue No: 108

Date of Finding: 10/24/2011

Est. Completion Date: 06/30/2014

Responsible Person 1 sragoonan

Name	Title	Department
Sharon Ragoonan	Community Inspections Manager	Sustainable Development

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone 4/15/2014

Anticipated Date of Completion 06/30/2014

Final Date of Completion 06/30/2014

Department: Sustainable Development

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #10/11-06 Audit of the Code Enforcement Lien Process Finding 2

Issue / Observation

Condition

The City of Fort Lauderdale is not reporting code liens in accordance with generally accepted accounting principles (GAAP), specifically Governmental Accounting Standards Board (GASB) 33.

Auditor Note: The City Auditor's Office (CAO) has communicated the potential financial reporting issue to the external auditor for their consideration.

Criteria

GASB Statement No. 33 establishes accounting and financial reporting standards for imposed nonexchange revenue transactions – governments are required to recognize assets from imposed

nonexchange revenue transactions in the period when an enforceable legal claim to the assets arises or when the resources are received, whichever occurs first.

In addition, under the Committee of Sponsoring Organizations (COSO) framework Control Activities component 3.2, "Responses that prevent or detect the risk of intentional or unintentional errors" process flow controls; manual and automated controls over how transactions are initiated.

Recommendation:

The CAO recommends that the City Manager require the following:

1. The Director of the Building Department work in conjunction with the Finance Director to determine the total outstanding code lien receivables owed to the City.
2. The Director of the Building Department develop a policy to communicate to the Finance Department when liens are established, the amounts that are accruing, and payments received.
3. The Director of the Building Department develop a policy for the City Commission's consideration to set the minimum acceptable level for code lien settlements to allow the Finance Department to determine the net collectible receivable to be recorded in the financial statements, in accordance with GASB 33.



Correction Plan:

- 1) Management concurs. The Director will work with the Finance Department and Information Technology (IT) to enhance the current Community Plus software to provide the ability to determine the total outstanding code liens and fines owed to the City at any given time. If the current software is not capable of such enhancement, a replacement product will be sought.
- 2) Management concurs. The Director will develop a policy to communicate to the Finance Department when liens are established, the amounts that are accruing, and payments received. The current software enhancement should include the ability to communicate and share this information with Finance. If that is not possible, an alternate software product should be sought as stated above.
- 3) Management concurs. The Director will develop a policy and will make recommendations to the City Commission for setting minimum acceptable levels for Code lien settlements to allow the Finance Department to determine the net collectible receivable.

Current Status:

UPDATE 3/31/15 BY SPR: Finance and Code reviewed outstanding code lien receivables report to determine frequency of transmitting report to finance, and pinpointing elements of the policy to be written. The annual year end report will be configured in OneSolution and include additional information: fine imposition date, lien recordation date, lien release date, payment received, interest accrued, homestead status, case prosecution cost, days outstanding, and amount uncollectible. Finance will review and approve or provide comments to the draft policy before implementation. UPDATE 4/13/15 BY Sharon Ragoonan: Less than 0.5% is the average of code fines collected in FY12, 13, and 14 combined. UPDATE 6/26/15 Special magistrate determination of lien disposition was approved by City Commission in April and the first hearing will be held on August 13. Collection rate is expected to improve with the adoption of this process, collections agency, and placement of hard costs on property tax roll.

12/31/14

Awaiting final review by the Commission Auditor's Office

# Report #10/11-06 Audit of the Code Enforcement Lien Process Finding 3

Issue No: 109

Date of Finding: 10/24/2011

Est. Completion Date: 06/30/2014

Responsible Person 1 sragoonan

Name	Title	Department
Sharon Ragoonan	Community Inspections Manager	Sustainable Development

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone 4/15/2014

Anticipated Date of Completion 06/30/2014

Final Date of Completion 06/30/2014

Department: Sustainable Development

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #10/11-06 Audit of the Code Enforcement Lien Process Finding 3

Issue / Observation

Condition

The current management information system, "Community Plus", does not appear to meet Code Enforcement's needs. For example, a complete listing of all outstanding code liens and their associated values cannot be produced.

See also City Auditor's Office (CAO) Report #07/08-10, "Audit of the Code Enforcement Division", Condition/Cause, "Community Plus has the ability to generate custom reports however, Code Enforcement Division (CED) staff rarely use this functionality due to the lack of practical guidance materials. CED management personnel were given training on how to use Community Plus to generate custom reports but were not provided with a desk reference manual with step-by-step screenshots."

Auditor Note: The Information Technology Department provided the CAO with a "Code Enforcement Fine Report" listing all outstanding liens and associated value on 10/3/2011. The report indicated 2,802 outstanding liens, with a fine and lien value of \$153,430,449.

Recommendation:

The CAO recommends that the City Manager require the Director of the Building Department to work in cooperation with Finance, Information Technology, and the software service provider to evaluate Code Enforcement's management information needs and implement a system capable of meeting those requirements.

Auditor Note: See also CAO Report #07/08-10 p.9, "Audit of the Code Enforcement Division", Management Response, "Generally reports directly available through Community Plus are not sufficient to meet division needs as they lack essential data."

Correction Plan:

Management concurs. The Director will work in cooperation with Finance, Information Technology, and the software service provider to evaluate Code Enforcement's management information needs and implement a system capable of meeting those requirements, including reports with essential data sufficient to meet division needs.

Current Status:

UPDATED 3/31/2015 BY Sharon Ragoonan: As referenced in 07/08-10 Finding #1.4 12/31/2014 update, Department of Sustainable Development (DSD) hired a Technology Integration Project Manager to oversee the migration of OneSolution. The project manager, performance analyst, and code manager will ensure the system meets DSD's management information needs and take steps to develop a manual to generate reports, create custom reports, and train new users of the system. Structural Innovations helped Code develop flowcharts for system configuration. The intended Go Live date is being determined.

12/31/14

Awaiting final review by the Commission Auditor's Office

# Report #10/11-06 Audit of the Code Enforcement Lien Process Finding 7

Issue No: 113

Date of Finding: 10/24/2011

Est. Completion Date: 10/07/2011

Responsible Person 1 sragoonan

Name	Title	Department
Sharon Ragoonan	Community Inspections Manager	Sustainable Development

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone

Anticipated Date of Completion

Final Date of Completion 10/07/2011

Department: Sustainable Development

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #10/11-06 Audit of the Code Enforcement Lien Process Finding 7

Issue / Observation

Condition  
The methodology utilized by Code Enforcement for measuring code compliance does not accurately account for outstanding code violations from prior years.

Auditor Note: Code Enforcement provided the City Auditor's Office (CAO) with updated compliance rates for the three previous fiscal years using the updated methodology. Inclusion of the outstanding code violations from prior years resulted in an average reduction of approximately 15% in compliance (i.e. the current compliance rate of 92% was lowered to 77% when calculating compliance based on comparable reporting methods of other cities and the Florida Benchmarking Consortium). Additionally, the CAO's review of compliance data revealed that actual compliance rates were deemed indeterminable, as the data reported by the management information system lacks necessary integrity to verify the reported compliance rates.

Criteria - Per the CAO and Code Enforcement's research and review, it was noted that other representative mun

Recommendation:

The CAO recommends that the City Manager require the Director of the Building Department to perform the following:

1. Ensure integrity and consistency of the data input in the management information system.
2. Determine compliance based on the property address, not number of violations.
3. Incorporate a retrospective view of cases and include all outstanding properties, which are out of compliance, not just current year activity.

Correction Plan:

- 1) Management concurs and Code will continue to review reports in Community Plus to ensure integrity of the data inputted. This has been our practice in the past and will continue to be an ongoing process. As stated in the response to finding 2 - #1 & #2, working with IT the current software will be enhanced to provide assurance that the information required is accurate or a new software product will be sought.
- 2) Management concurs with the recommendation. The Division currently does measure compliance based on the number of violations that are brought into compliance and believes we should measure compliance based on the property address as well.
- 3) There are different methods benchmarking organizations use as to determining compliance rates. One method, as the Auditor's office references, is to calculate all cases carried over from the past years in terms of compliance (Florida Benchmarking Consortium).

Current Status:

UPDATE 3/31/2015 BY Sharon Ragoonan: Code manager and the Department of Sustainable Development (DSD) performance analyst talked with the CAO regarding the best methods to track compliance rates: case compliance for the given fiscal year and running case compliance. City abatement is subtracted from the total cases complied. CAO expressed concern with carrying over open cases annually. Code manager and performance analyst will refine methodology to assess the rate of compliance with respect to open cases. UPDATE 4/13/2015 BY Sharon Ragoonan: Code manager will try to create a report in the OneSolution that will address auditors recommendations stipulated in items 2 and 3.

12/31/14

Awaiting final review by the Commission Auditor's Office

# Report #10/11-05 Follow-up Review of the Building Division Finding #3.3

Issue No: 191

Date of Finding: 09/12/2011

Est. Completion Date: 01/01/2009

Responsible Person 1

battlea

Name
Alfred Battle

Title
Deputy Director

Department
Sustainable Development

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone

Anticipated Date of Completion 09/30/2015

Final Date of Completion 01/01/2009

Department: Sustainable Development

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #10/11-05 Follow-up Review of the Building Division Finding #3.3

Issue / Observation

Before November 2007 the Building Division did not have a structured process in place to consistently follow-up on expired permits. At that time, a new program was implemented to begin issuing 180-day letters to give notice to a contractor or property owner that a permit has expired. Our limited testing revealed that in one of three permits examined, the 180-day notice was not sent as required. Therefore, the City Auditor's Office (CAO) was not able to conclusively determine whether the program is functioning as intended and is meeting the statutory requirements.

Recommendation:

The City Manager should require the Director of the Building Department to develop a written procedure to assure the 180-day letter to give notice about an expired permit is consistently issued in a timely manner.

Correction Plan:

Follow-Up Action – The Building Department provided the CAO with a written Policy dated 1/1/09 entitled "Expired Permits" which outlines that: 1) A courtesy letter is mailed to both the owner and contractor indicating that the permit with no record of passed inspections for 150 days will expire if the property does not pass inspection within thirty days. 2) A second letter is mailed to both the owner and contractor indicating that the permit with no record of passed inspections for 180 days is expired. a. Contractors are red-flagged in Community Plus (new permits cannot be issued until expired/open permits are closed) The CAO judgmentally tested 5 expired permits and noted that none of them were red-flagged in accordance with procedures. Follow-up Audit Recommendation- The City Manager should require the Director of the Building Department to enforce the "Expired Permits" policy with regard to red-flagging expired/open permits. In November of 2007 the Building Division implemented an Expired Permit Program. We will continue to perfect this program so that all Florida Building Code requirements are met and a written procedure will be prepared in 90 days.

The building department developed written procedures to assure the 180-day letter is initiated in a timely manner. moving forward, the document control specialist in the plans room will periodically run weekly reports that will list all open permit applications that have been issued and have had no activity for 150 days.

The contractor and property owner will receive a warning letter within 30 days of the permit's expiration date. It will give detailed instructions as to how to ensure that the permit does not expire and how to properly void the permit if the job has been cancelled.

The document control specialist in the plans room will run weekly reports that will list all open permit applications that have been issued and have had no activity for 180 days. The contractor and property owner will be sent a notice of expiration after the permit expires and the notice will detail the steps necessary to bring an expired permit back to compliance.

UPDATED 8/29/2013:

Building Division created and implemented policy 3-01 "Expired Permits" (see attached policy 3-01)

12/31/14

Awaiting a final review by the Commission Auditor's Office

# Report #10/11-04 Follow-up Review of the Code Enforcement Division Finding #1.4

Issue No: 192

Date of Finding: 09/12/2011

Est. Completion Date: 06/01/2014

Responsible Person 1 sragoonan

Name	Title	Department
Sharon Ragoonan	Community Inspections Manager	Sustainable Development

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone 4/1/2014

Anticipated Date of Completion 06/01/2014

Final Date of Completion 06/01/2014

Department: Sustainable Development

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #10/11-04 Follow-up Review of the Code Enforcement Division Finding #1.4

Issue / Observation Community Plus has the ability to generate custom reports however; Code Enforcement Division (CED) staff rarely use this functionality due to the lack of practical guidance materials. CED management personnel were given training on how to use Community Plus to generate custom reports but were not provided with a desk reference manual with step-by-step screenshots.

Recommendation: The City Manager should require the Director of the Building Department to provide training to key staff members in CED about how to generate reports from Community Plus. Along with the training, staff should be provided with a user manual with screenshots to maximize the effectiveness of the training.

Correction Plan: Follow-Up Action – The Information Technology (IT) Department informed the CAO that the Community Plus system is used for storing and retrieving property information, but lacks the ability to produce location based reports; consequently, Code Tracker is only utilized to generate reports such as code cases initiated in a neighborhood or City Commission District. Access to Code Tracker is limited to the Assistant CED Manager because of anomalies with the data and application. The GIS Manager indicated a concern as to whether Code Enforcement staff would be able to identify such anomalies. Expanding the user base may lead to more issues, particularly with user frustration and even the dissemination of unreliable data. Additionally, it was noted that the application is no longer supported by the software developer and has been identified as one, which the CED management currently utilizes numerous excel and crystal reports which extract data from Community Plus. Over the past year reports were developed in conjunction with IT to pull data from Community Plus on a regular basis to monitor performance goals, objectives and accountability for the division. Each report measures a specific performance or a process. Generally reports directly available through Community Plus are not sufficient to meet division needs as they lack essential data. The exception to this is the Code Tracker, which supervisors will be trained on to pull data for their respective geographical areas.



Current Status:

UPDATED 3/31/2015 BY Sharon Ragoonan: According to an updated post on the Audit Compliance Tracking System (ACTS) on 2/3/2014, the Commission Auditor's Office (CAO) considered this finding closed. Refer to 07/08-10 Finding #1.4, UPDATED 12/31/2014 BY Sharon Ragoonan, for update on this similar finding.

12/31/14

Awaiting final review by the Commission Auditor's Office

# Report #07/08-11 Audit of Building Division Finding #3.3

Issue No: 208

Date of Finding: 10/15/2008

Est. Completion Date: 01/01/2009

Responsible Person 1 battlea

Name
Alfred Battle

Title
Deputy Director

Department
Sustainable Development

Responsible Person 2

Correction Plan Status: Implemented

Next Milestone

Anticipated Date of Completion 09/30/2015

Final Date of Completion 01/01/2009

Department: Sustainable Development

Audit Initiator Commission Audit

Audit Initiator Other

Title: Report #07/08-11 Audit of Building Division Finding #3.3

Issue / Observation

Condition

Before November 2007 the Building Division did not have a structured process in place to consistently follow-up on expired permits. At that time, a new program was implemented to begin issuing 180-day letters to give notice to a contractor or property owner that a permit has expired. Our limited testing revealed that in one of three permits examined, the 180-day notice was not sent as required. Therefore, the CAO was not able to conclusively determine whether the program is functioning as intended and is meeting the statutory requirements.

Criteria

Florida Building Code, Broward County Edition 106.10.3.1 states that permits shall expire and become null and void if work, as defined in Paragraph 106.0.3.6 authorized by such permit is not commenced within 180 days from the date of the permit or if such work when commenced is suspended or abandoned for a period of 90 days.

Cause

The Building Division hasn't developed an effective monitoring procedure to assure that the 180

Recommendation:

The City Manager should require the Director of the Building Department to develop a written procedure to assure the 180-day letter to give notice about an expired permit is consistently issued in a timely manner.

Correction Plan:

In November of 2007 the Building Division implemented an Expired Permit Program. We will continue to perfect this program so that all Florida Building Code requirements are met and a written procedure will be prepared in 90 days.

The building department developed written procedures to assure the 180-day letter is initiated in a timely manner. moving forward, the document control specialist in the plans room will periodically run weekly reports that will list all open permit applications that have been issued and have had no activity for 150 days.

The contractor and property owner will receive a warning letter within 30 days of the permit's expiration date. It will give detailed instructions as to how to ensure that the permit does not expire and how to properly void the permit if the job has been canceled.

The document control specialist in the plans room will run weekly reports that will list all open permit applications that have been issued and have had no activity for 180 days. The contractor and property owner will be sent a notice of expiration after the permit expires and the notice will detail the steps necessary to bring an expired permit back to compliance.

The division is coordinating efforts to red flag an audit trail with out Information Technology personnel.

UPDATED 8/29/2013:

Building Division Policy 3-01 'Expired Permits.'Created and implemented 1/1/2009 (see attached policy)

12/31/14

Awaiting final review by the Commission Auditor's Office

# Report #07/08-10 Audit of Code Enforcement Division

## Finding #1.4

<u>Issue No:</u>	221			
<u>Date of Finding:</u>	09/24/2008			
<u>Est. Completion Date:</u>	06/30/2014			
<u>Responsible Person 1</u>	sragoonan	Name	Title	Department
<u>Responsible Person 2</u>		Sharon Ragoonan	Community Inspections Manager	Sustainable Development
<u>Correction Plan Status:</u>	Implemented			
<u>Next Milestone</u>	04/01/2014			
<u>Anticipated Date of Completion</u>	06/30/2014			
<u>Final Date of Completion</u>	06/30/2014			
<u>Department:</u>	Sustainable Development			
<u>Audit Initiator</u>	Commission Audit			
<u>Audit Initiator Other</u>				
<u>Title:</u>	Report #07/08-10 Audit of Code Enforcement Division Finding #1.4			
<u>Issue / Observation</u>	<p>Condition/Cause Community Plus has the ability to generate custom reports however, Code Enforcement Division (CED) staff rarely use this functionality due to the lack of practical guidance materials. CED management personnel were given training on how to use Community Plus to generate custom reports but were not provided with a desk reference manual with step-by-step screenshots.</p> <p>Criteria CED staff should be able to easily generate reports to help them manage CED.</p> <p>Impact Reports are important tools for monitoring the efficiency and effectiveness of CED. Without specific reports, management can't identify potential problems in a proactive manner.</p>			
<u>Recommendation:</u>	The City Manager should require the Director of the Building Department to provide training to key staff members in CED about how to generate reports from Community Plus. Along with the training, staff should be provided with a user manual with screenshots to maximize the effectiveness of the training.			
<u>Correction Plan:</u>	<p>CED management currently utilizes numerous excel and crystal reports which extract data from Community Plus. Over the past year reports were developed in conjunction with IT to pull data from Community Plus on a regular basis to monitor performance goals, objectives and accountability for the division. Each report measures a specific performance or a process.</p> <p>Generally reports directly available through Community Plus are not sufficient to meet division needs as they lack essential data. The exception to this is the Code Tracker, which supervisors will be trained on to pull data for their respective geographical areas.</p>			

Current Status:

UPDATED 3/15/2015 BY Sharon Ragoonan: Department of Sustainable Development hired a Technology Integration Project Manager to oversee the software migration of OneSolution. The project manager, performance analyst, and code manager are working collaboratively to ensure the system's canned reports and the embedded performance reports (e.g. Report Case Compliance and Closures by Violation, Report Case Source and, Report Code Cases) can be generated automatically from the new system. Manuals, with screenshots, will be created to ensure that employees are able to print these reports and utilize the primary features of the system as well as receive training to create custom reports. The intended Go Live date is being determined.

12/31/14

Awaiting final review by the Commission Auditor's Office